

# VAGO Status Report – April 2022

This activity status report has several sections. Details as follows:

Section	Comment
VAGO news	Senior management appointments and recent publications
VAGO annual plan	Details regarding the proposed audits for inclusion in the 2022–23 annual plan
VAGO Financial Audit – update	Matters related to the 2021–22 financial audit
VAGO Performance Audit – proposed audits	A summary of proposed performance audits
VAGO Performance Audit – audits in progress	An update on performance audits underway
VAGO recently tables Parliamentary reports	A summary of audit reports recently tabled in Parliament of potential interest and relevance
Other Victorian Integrity and Local Government related bodies	Details of audits or investigations underway and recently published reports
Other Australian audit offices	A summary of audits planned or details of recently tabled / published reports
Acronyms	A list of acronyms that may be used throughout the status report

Contents

VAGO news.....3

VAGO annual plan .....4

VAGO Financial Audit – update.....5

VAGO Performance Audit – proposed audits .....7

VAGO Performance Audit – audits in progress .....9

VAGO recently tabled Parliamentary reports .....10

Other Victorian Integrity and Local Government related bodies ...13

Other Australian audit offices .....15

Acronyms and abbreviations .....27

# VAGO news

## Changes in key personnel

### Financial Audit

None

### Performance Audit

Sheraz Siddiqui is currently acting in the role of Assistant Auditor-General, Performance Audit.

The following staff are currently acting as Sector Directors within performance audit:

	Sector(s)
Elsie Alcordo	Environment Health and Human Services
Vicky Delgos	Justice and Community Safety
Jenny Koong	Local Government

# VAGO annual plan

## Annual plan 2022-23

All performance audits are currently under review as part of our 2022-23 annual planning process.

Our first consultation period with agencies on proposed engagement topics and timing concluded on 14 March 2022. We plan to send proposed topic summaries for final consultation on 23 May 2022. The annual plan is expected to cover a two-year period and to be tabled in Parliament in June 2022.

As part of our annual planning process, the following topics have been removed from our forward plan:

- Fraud and corruption risks in local government procurement
- Implementing *Plan Melbourne 2017-2050* (had some councils as proposed auditees)
- Managing land-use buffers (had some councils as proposed auditees)

## Annual plan 2021-22

VAGO's annual plan 2021-22 was tabled in Parliament on 10 June 2021.

The annual plan provides an overview of our annual financial audit work program and proposed performance audits for the next 3 years. Please refer to the VAGO Performance Audit sections of this status report for a summary of audits related to the Local Government sector and/or involving councils.

A link to the Annual plan 2021-22 is as follows:

<https://www.audit.vic.gov.au/report/annual-plan-2021-22>

Note:

*As all performance audits for the forward period are currently under review as part of our 2022-23 annual planning process, those audits previously proposed to be tabling during 2022-23 and 2023-24 now have TBC listed on page 7 of this status report.*

# VAGO Financial Audit – update

Item	Status	Comment
<b>2021-22 Financial Audit</b>		
Annual audit of the financial report and performance statement	Interim	<p><b>Federal and State elections</b></p> <p>The Federal and State elections, which are being held during 2022, may result in government grants being approved and announced pre or post balance date. The finance team should be alert to the possibility of new funding announcements and executed funding agreements. In light of supporting documentation the finance team should assess whether the grant is revenue under AASB 15 or income under AASB 1058.</p> <p><b>Income of not-for-profit entities: latest developments</b></p> <p>Our Financial Reporting Advisory team has issued a technical alert on Income of Not-for Profit Entities. It can be accessed at the following link:  <a href="https://www.audit.vic.gov.au/news/income-not-profit-entities-latest-developments-20220311">https://www.audit.vic.gov.au/news/income-not-profit-entities-latest-developments-20220311</a></p> <p>It summarises the recent educational webinar hosted by Australian Accounting Standards Board on 2 March 2022. Please refer to the following link for the recorded session:  <a href="https://aasb.gov.au/news/aasb-webinar-income-of-not-for-profit-entities-aasb-15-and-aasb-1058-aasb-staff-education-session/">https://aasb.gov.au/news/aasb-webinar-income-of-not-for-profit-entities-aasb-15-and-aasb-1058-aasb-staff-education-session/</a></p> <p><b>Model financial report 2021-22</b></p> <p>The Local Government model report for 2021-22 was released by Local Government Victoria (LGV) on 25 February 2022. Please refer to it here: <a href="https://www.localgovernment.vic.gov.au/strengthening-councils/sector-guidance-planning-and-reporting">https://www.localgovernment.vic.gov.au/strengthening-councils/sector-guidance-planning-and-reporting</a></p>

Item	Status	Comment
<b>Australian Accounting Standards Board (AASB)</b>		
Exposure Draft 320	Consultation	<p>The AASB has released Exposure Draft ED 320 Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. The ED proposes authoritative implementation guidance for NFP public sector entities for fair valuing non-financial physical assets that are not held primarily for their ability to generate net cash inflows. ED 320 is available for comment until Thursday, 30 June 2022. In this regard, the AASB will be hosting three virtual roundtables to gather feedback. Registration for the three roundtable events closes on Friday 20 May 2022. Zoom log-in details will be emailed to registrants on Monday 23 May 2022.</p> <p>The roundtable for Victorians is scheduled to occur on 25 May 2022 at 10am. If keen to participate register using the following link:  <a href="https://www.eventbrite.com.au/e/aasb-virtual-roundtable-2-on-ed-320-for-vic-qld-tas-entities-tickets-319308649767">https://www.eventbrite.com.au/e/aasb-virtual-roundtable-2-on-ed-320-for-vic-qld-tas-entities-tickets-319308649767</a></p> <p>The AASB has prepared a webcast that summarises the key proposals and it can be watched at the following link:  <a href="https://www.youtube.com/watch?v=L9P4vMX2nVE">https://www.youtube.com/watch?v=L9P4vMX2nVE</a></p>

# VAGO Performance Audit – proposed audits

Overview of performance audit / limited assurance review	Proposed tabling	Proposed agencies in-scope
<b>A summary of proposed performance audits or limited assurance reviews relating to the Local Government sector and/or involving councils</b>		
<p><b>Regulating private pool and spa safety</b></p> <p>To determine whether councils are effectively implementing private pool and spa safety barrier regulations.</p>	<p>2022–23*</p> <p><i>*Planned to start within 3 months</i></p>	<p>Frankston City Council, Greater Bendigo City Council, Melton City Council, Mornington Peninsula Shire Council and Surf Coast Shire Council.</p>
<p><b>Developing Fishermans Bend</b></p> <p>To determine whether planning and early development of Fishermans Bend supports the delivery of the development’s objectives.</p>	<p>TBC</p>	<p>DELWP, Development Victoria, DJPR, Melbourne City Council and Port Phillip City Council</p>
<p><b>Effectiveness of the Enhanced Maternal and Child Health program</b></p> <p>To determine whether the Enhanced Maternal and Child Health program leads to improved access, participation and outcomes for vulnerable children and their families.</p>	<p>TBC</p>	<p>Casey City Council, DH, Hobsons Bay City Council, Mildura Rural City Council, Municipal Association of Victoria, South Gippsland Shire Council and Yarra City Council</p>
<p><b>Food safety regulation in local government</b></p> <p>To determine whether councils’ administration of food safety regulation ensures legislative compliance and supports public health.</p>	<p>2022–23*</p> <p><i>*Planned to start within 3 months</i></p>	<p>DH, Greater Geelong City Council, Hepburn Shire Council, Kingston City Council and Manningham City Council</p>
<p><b>Illegally disposed asbestos-contaminated (hazardous) waste</b></p> <p>To determine whether responsible agencies have controls in place to address illegal dumping of asbestos-contaminated (hazardous) waste.</p>	<p>TBC</p>	<p>DELWP, EPA, Hume City Council, Moreland City Council, Parks Victoria, Sustainability Victoria and Work Safe Victoria</p>

Overview of performance audit / limited assurance review	Proposed tabling	Proposed agencies in-scope
<p><b>A summary of proposed performance audits or limited assurance reviews of potential interest</b></p>		
<p><b>Cyber series – Security of Cloud Computing Platforms</b>                      To determine whether selected agencies have implemented effective controls in their public cloud computing platforms.</p>	<p>2022–23*  <i>*Planned to start within 3 months</i></p>	<p>DELWP, DET, DFFH, DH, DJCS, DJPR, DoT, DPC, and DTF</p>

# VAGO Performance Audit – audits in progress

Overview of performance audit / limited assurance review	VAGO Director	Next milestone	Proposed tabling	Agencies in-scope
<b>A summary of performance audits or limited assurance reviews underway relating to the Local Government sector and/or involving councils</b>				
<p><b>Fraud control over local government grants</b></p> <p>To determine whether fraud and corruption controls over local government grants are well designed and operating as intended.</p>	Jenny Koong, Acting Director Performance Audit, Local Government	Proposed report  April 2022	11 May 2022	Hume City Council, Knox City Council, Loddon Shire Council, Southern Grampians Shire Council, Warrnambool City Council and West Wimmera Shire Council.
<p><b>Offsetting native vegetation loss on private land</b></p> <p>To determine whether government is achieving its policy objective of no net loss to biodiversity as a result of permitted clearing on private land.</p>	Elsie Alcordo, Acting Director Performance Audit, Environment	Proposed report  April 2022	11 May 2022	Baw Baw Shire Council, Campaspe Shire Council, DELWP, Nillumbik Shire Council, Trust for Nature and Yarra Ranges Council.

## VAGO recently tabled Parliamentary reports

Title	Comment	Tabling date	VAGO Director
Government advertising	<p>The audit looked at whether two government advertising campaigns complied with the 2017 laws and were cost-effective. They were:</p> <ul style="list-style-type: none"> <li>→ the 2019 Our Fair Share (OFS) campaign, which advocated for more Commonwealth funding for Victoria</li> <li>→ Victoria's Big Build (VBB), a multi-year campaign about major transport projects.</li> </ul> <p>We examined the six agencies involved in the campaigns.</p> <p>In our opinion, the campaigns did not fully comply with the 2017 laws. Most OFS and a small number of VBB advertisements were political, in that they could easily be seen to:</p> <ul style="list-style-type: none"> <li>→ promote the current Victorian Government</li> <li>→ in the case of the OFS campaign, criticise the current Commonwealth Government.</li> </ul> <p><a href="https://www.audit.vic.gov.au/report/government-advertising">https://www.audit.vic.gov.au/report/government-advertising</a></p>	6 April 2022	Trang Ho
Business continuity during COVID-19	<p>This audit examined whether agencies' business continuity arrangements enabled the continuation of essential public services during the COVID-19 pandemic state of emergency.</p> <p>The audit included all eight Victorian Government departments, including the former Department of Health and Human Services and Cenitex.</p> <p>We concluded that before the pandemic, most departments' business continuity arrangement were inadequate. This meant that their response to restoring and maintaining their prioritised services was reactive and less efficient and effective than it could have been. Nonetheless, departments' incident management structures allowed them to quickly set up teams, provide clear communication and make decisions. This helped them make changes and prioritise services.</p> <p><a href="https://www.audit.vic.gov.au/report/business-continuity-during-covid-19?section=">https://www.audit.vic.gov.au/report/business-continuity-during-covid-19?section=</a></p>	23 February 2022	Trang Ho

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Title	Comment	Tabling date	VAGO Director
<p>Results of 2020-21 Audits: Local Government</p>	<p>This report provides Parliament and the community with information about matters arising from our 2020–21 financial audit of the 79 councils, 10 associated entities and 9 regional libraries. For example:</p> <ul style="list-style-type: none"> <li>➔ Audit outcomes</li> <li>➔ Financial analysis</li> <li>➔ Internal controls</li> </ul> <p>We provided clear audit opinions for financial and performance reports across the local government sector. All councils certified their reports by the Acting Minister for Local Government extended statutory deadline. We noted a reduction in errors relating to the application of AASB 15, 16 and 1058 relative to the prior year.</p> <p>Our website also contains an interactive Local Government data dashboard with financial information covering the 6 financial years (i.e. 2015-16 to 2020-21).</p> <p><a href="https://www.audit.vic.gov.au/report/results-2020-21-audits-local-government">https://www.audit.vic.gov.au/report/results-2020-21-audits-local-government</a></p>	<p>2 December 2021</p>	<p>Sanchu Chummar</p>
<p>Council waste management services</p>	<p>This audit examined whether local councils’ waste management services provide value for money.</p> <p>The audit included Bayside City Council, City of Ballarat, City of Melbourne, Greater Dandenong City Council, Department of Environment, Land, Water and Planning, Grampians Central West Waste and Resource Recovery Group, Metropolitan Waste and Resource Recovery Group and Sustainability Victoria.</p> <p>We concluded that nothing has come to our attention to indicate that councils’ waste management services are not providing value for money. This is due to current policy settings as well as market and capacity constraints around kerbside waste collection, which makes up almost 80 per cent of council waste spending.</p> <p>The wide use of competitive procurement through tendering and the small number of potential suppliers means most councils have limited options to make substantial savings.</p> <p>We did not make any recommendations in this review.</p> <p>We also provided all 79 councils with an individual report of key statistics from Sustainability Victoria data to allow councils to benchmark their waste service against other councils where possible.</p> <p><a href="https://www.audit.vic.gov.au/report/council-waste-management-services">https://www.audit.vic.gov.au/report/council-waste-management-services</a></p>	<p>2 December 2021</p>	<p>Jenny Koong</p>

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Title	Comment	Tabling date	VAGO Director
Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2020–21	Please refer to the following link for further details: <a href="https://www.audit.vic.gov.au/report/auditor-generals-report-annual-financial-report-state-victoria-2020-21">https://www.audit.vic.gov.au/report/auditor-generals-report-annual-financial-report-state-victoria-2020-21</a>	17 November 2021	Tim Maxfield
Suppling and using recycled water	Please refer to the following link for further details: <a href="https://www.audit.vic.gov.au/report/supplying-and-using-recycled-water">https://www.audit.vic.gov.au/report/supplying-and-using-recycled-water</a>	17 November 2021	Elsie Alcordo
Management of spending in response to COVID-19	Please refer to the following link for further details: <a href="https://www.audit.vic.gov.au/report/management-spending-response-covid-19">https://www.audit.vic.gov.au/report/management-spending-response-covid-19</a>	27 October 2021	Sheraz Siddiqui

# Other Victorian Integrity and Local Government related bodies

## Local Government reports *(Reports finalised within the previous 6 months)*

Topic	Overview	Status	Completion Date
<b>Local Government Inspectorate</b>			
Personal interests returns: encouraging disclosure and increasing transparency <a href="#">Link</a>	<p>The Local Government Inspectorate's comprehensive review into personal interest returns of 650 councillors found 332 did not complete their returns in compliance with the Local Government Act.</p> <p>The project looked at 4,600 councillor returns between October 2016 and February 2020. It included a high-level review of councillor personal interest returns from 61 councils and a detailed review of councillors from 17 councils.</p>	Completed	October 2021
<b>Victorian Ombudsman</b>			
Investigation into decision-making under the Victorian Border Crossing Permit Directions <a href="#">Link</a>	<p>The report investigated the Department of Health's exercise of discretion involving decisions on interstate travel permits, exceptions and exemptions and relevant human rights considerations.</p>	Completed	7 December 2021
Investigation into allegations of collusion with property developers at Kingston City Council <a href="#">Link</a>	<p>The report details the Victorian Ombudsman's investigations into Kingston City Council's planning approval processes for the Patterson Lakes marina area following concerns from residents and allegations a senior planning officer and two former councillors had corrupt and improper dealings with property developers.</p>	Completed	12 October 2021

## Reports currently in progress

Topic	Overview	Status	Proposed Completion Date
<b>Independent Broad-based Anti-Corruption Commission</b>			
Operation Sandon <a href="#">Link</a>	IBAC held public hearings during 2019 and 2020 into allegations of serious corrupt conduct in relation to planning and property development decisions at the City of Casey council.	In Progress	To be advised

## Active governance matters

Topic	Councils and timeline	Details
Municipal Monitors <a href="#">Link</a>	<ul style="list-style-type: none"> <li>Strathbogie Shire Council (<a href="#">Link</a>)</li> <li>South Gippsland Shire Council (<a href="#">Link</a>)</li> <li>Yarra City Council (<a href="#">Link</a>)</li> <li>Darebin City Council (<a href="#">Link</a>)</li> <li>Moira Shire Council (<a href="#">Link</a>)</li> <li>Wodonga City Council (<a href="#">Link</a>)</li> </ul>	Period of six months, commenced on 14 September 2021 Period of 12 months, commenced on 8 November 2021 Period of six months, commenced on 20 December 2021 Period of nine months, April 2022 until January 2023 Period of nine months, April 2022 until January 2023 Period of nine months, April 2022 until January 2023
Long-term Government appointed administrators <a href="#">Link</a>	<ul style="list-style-type: none"> <li>Casey City Council (<a href="#">Link</a>)</li> <li>Whittlesea City Council (<a href="#">Link</a>)</li> </ul>	14 May 2020 to October 2024 19 June 2020 to October 2024

# Other Australian audit offices

Planned performance audits or results of audit reports relating to the local government sector

Overview	Proposed tabling	Agencies
<b>Australian National Audit Office</b>		
Nil		
<b>New South Wales</b>		
<p><b>Audit: Compliance review: Cybersecurity</b></p> <p>Objective: This audit will examine whether all NSW Government departments and public service agencies are complying with the NSW Cyber Security Policy. In February 2019, the Department of Finance, Services and Innovation launched the policy to ensure all agencies are managing cyber security risks to their information and systems.</p> <p><a href="#">Link</a></p>	2021-22	All NSW Government Departments and Public Services Agencies
<p><b>Audit: Local government 2021</b></p> <p>Objective: This report will bring together findings and recommendations from NSWAO 2020–21 financial audits of local councils and will comment on financial reporting and performance, internal controls and governance, and areas of interest that are in focus during the conduct of our audits.</p> <p><a href="#">Link</a></p>	2021-22	All local councils
<p><b>Audit: Effectiveness of financial management and governance in selected council(s)</b></p> <p>Objective: This audit will consider one or more councils and examine how these principles are effectively applied in the councils' financial and asset management, funding decisions and risk management practices, and may examine how councils' expenditure and investment decisions have complied with the Act.</p> <p><a href="#">Link</a></p>	2021-22	Selected local councils

Overview	Proposed tabling	Agencies
<p><b>Audit: Development applications: assessment and determination stages</b></p> <p>Objective: This audit could assess the extent to which the 'assessment' stage at selected local councils aligns with relevant legislation and relevant guidance from Department of Planning, Industry and Environment and the Independent Commission Against Corruption.</p> <p><a href="#">Link</a></p>	2021-22	Selected local councils
<p><b>Audit: The effectiveness of local government regulation and support</b></p> <p>Objective: This audit may consider whether the Department of Planning, Industry and Environment effectively regulates, monitors and supports the local government sector in New South Wales.</p> <p><a href="#">Link</a></p>	2021-22	Selected local councils
<p><b>Audit: Coastal management reforms</b></p> <p>Objective: This audit could assess how effectively DPIE has overseen and implemented key elements of this reform package, and how effectively coastal councils have delivered coastal management programs.</p> <p><a href="#">Link</a></p>	2021-22	Department of Planning, Industry and Environment  Selection of councils
<p><b>Audit: Performance audit insights: Key findings from 2018–2021</b></p> <p>Objective: This report will analyse the key findings and recommendations from performance audits tabled in the NSW Parliament between July 2018 and June 2021, spanning varied areas of government activity. The report will present common findings and lessons from the past three years of performance audits with particular focus on issues relating to the integrity and transparency of decision making and processes, as well as the fundamentals of good governance such as probity controls and record keeping.</p> <p><a href="#">Link</a></p>	2021-22	All NSW Government Departments and Public Service Agencies audited between 2018 and 2021.

Overview	Proposed tabling	Agencies
<b>Queensland</b>		
<p><b>Audit: Local government 2021</b></p> <p>Objective: This audit will summarise the results of QAO's financial audits of the Queensland councils and the related entities they control that produced financial statements as at 30 June.</p> <p><a href="#">Link</a></p>	2021-22	All local councils
<p><b>Major projects 2021</b></p> <p>Objective: This audit will summarise the QAO's financial and performance insights on major projects 2021 and provide the status of major infrastructure projects of the state and local governments.</p> <p><a href="#">Link</a></p>	2021-22	State and local governments entities
<p><b>Audit: Improving asset management in local government</b></p> <p>Objective: This audit will examine whether councils are effectively managing their infrastructure assets to maximise service potential, while minimising the total cost of owning these assets.</p> <p><a href="#">Link</a></p>	2021-22	Department of State Development, Infrastructure, Local Government and Planning  Local councils
<p><b>Audit: Maintaining strong and prosperous regions</b></p> <p>Objective: This audit will assess the Queensland Government's effectiveness in progressing the goals for strong and prosperous regions in its Queensland Plan.</p> <p><a href="#">Link</a></p>	2022-23	Department of Local Government, Racing and Multicultural Affairs  Selection of local councils

Overview	Proposed tabling	Agencies
<p><b>Audit: Planning and delivering higher levels of state infrastructure</b></p> <p>Objective: This audit will examine how effectively, and efficiently public sector entities plan and deliver key infrastructure projects.</p> <p><a href="#">Link</a></p>	2022-23	<p>Department of State Development, Infrastructure, Local Government and Planning</p> <p>Selected public sector entities</p>
<p><b>Audit: Managing ecotourism in Queensland</b></p> <p>Objective: This audit will assess whether the state's tourism and environmental entities are effectively developing sustainable ecotourism in Queensland. This will include examining ecotourism in one or more of the World Heritage Sites as case studies.</p>	2022-23	<p>Department of Environment and Science</p> <p>Department of Tourism, Innovation and Sport</p> <p>Tourism and Events Queensland</p> <p>Local councils.</p>
<p><b>Audit: Effectiveness of Queensland's long-term planning processes</b></p> <p>Objective: This audit will examine how effectively the Queensland Government takes long-term perspectives into its planning processes. It may examine the state's strategic prioritisation process, as well as budget and funding processes. It may also consider how government departments coordinate their plans and activities to achieve outcomes over 10 years or longer.</p> <p><a href="#">Link</a></p>	2022-23	<p>Department of State Development, Infrastructure, Local Government and Planning</p> <p>Selected public sector entities</p>
<p><b>Audit: Local government 2022</b></p> <p>Objective: This audit will summarise the results of QAO's financial audits of the Queensland councils and the related entities they control that produced financial statements as at 30 June.</p> <p><a href="#">Link</a></p>	2022-23	All Local councils

Overview	Proposed tabling	Agencies
<p><b>Audit: Major projects 2022</b></p> <p>Objective: This audit will summarise the QAO’s financial and performance insights on major projects 2022 and provide the status of major infrastructure projects of the state and local governments.</p> <p><a href="#">Link</a></p>	2022-23	All Local councils
<p><b>Audit: Water 2022</b></p> <p>Objective: This audit will summarise financial audit results of state and local government owned water entities, and two controlled entities for 2020–21.</p> <p><a href="#">Link</a></p>	2022-23	Seqwater, SunWater, Gladstone Area Water Board, Mount Isa Water Board, Queensland Urban Utilities, Unitywater. Local Councils who own water entities
<p><b>Audit: Effectiveness of local government audit committees</b></p> <p>Objective: This audit will examine the effectiveness of local government (council) audit committees.</p> <p><a href="#">Link</a></p>	2023-24	Queensland Fire and Emergency Services  Selection of local councils  Selected public entities
<p><b>Audit: Managing volunteer services</b></p> <p>Objective: This audit will examine whether relevant public sector entities are effectively managing their volunteer workforce (the State Emergency Service, Rural Fire Service, and the Australian Volunteer Coastguard).</p> <p><a href="#">Link</a></p>	2023-24	Queensland Fire and Emergency Services  Selection of local councils  Selected public entities

Overview	Proposed tabling	Agencies
<p><b>Audit: Implementing recommendations from the Queensland Floods Commission of Inquiry</b></p> <p>Objective: This audit will examine whether Queensland is better able to prevent and prepare for floods following the 2012 inquiry.</p> <p><a href="#">Link</a></p>	2023-24	<p>Queensland Fire and Emergency Services</p> <p>Selection of local councils</p> <p>Selected public entities</p>
<p><b>Audit: Managing risk transfer in infrastructure</b></p> <p>Objective: This audit will examine how effectively public sector entities are transferring risk in new infrastructure projects.</p> <p><a href="#">Link</a></p>	2023-24	<p>Selected public sector entities</p> <p>Local councils</p>
<p><b>Audit: Managing Queensland’s regional water supply</b></p> <p>Objective: This audit will examine how effectively and efficiently state and local governments are ensuring communities have access to safe, secure and reliable water.</p> <p><a href="#">Link</a></p>	2023-24	<p>Department of Regional Development, Manufacturing and Water</p> <p>Selection of local councils</p> <p>Selected water entities</p>
<p><b>Audit: Managing invasive species</b></p> <p>Objective: This audit will examine how effectively state government entities are managing invasive species.</p> <p><a href="#">Link</a></p>	2023-24	<p>Department of Agriculture and Fisheries</p> <p>Department of Environment and Science</p> <p>Selection of local councils</p>

Overview	Proposed tabling	Agencies
<p><b>Audit: Sustainability of local governments</b></p> <p>Objective: This audit will examine the sector’s progress in meeting its sustainability challenges and may consider how effectively the sector has acted to address previous Queensland Audit Office findings and recommendations on sustainability.</p> <p><a href="#">Link</a></p>	2023-24	Department of State Development, Infrastructure, Local Government and Planning  Local councils
<p><b>Audit: Local government 2023</b></p> <p>Objective: This audit will summarise the audit results of Queensland’s 77 local government entities (councils) and the entities they control.</p> <p><a href="#">Link</a></p>	2023-24	All local councils
<p><b>Audit: Water 2023</b></p> <p>Objective: This audit will summarise financial audit results of state and local government owned water entities, and two controlled entities for 2021–22.</p> <p><a href="#">Link</a></p>	2023-24	Seqwater, SunWater, Gladstone Area Water Board, Mount Isa Water Board, Queensland Urban Utilities, Unitywater. Local Councils who own water entities
<p><b>Audit: Major projects 2023</b></p> <p>Objective: This audit will summarise the QAO’s financial and performance insights on major projects 2023 and provide the status of major infrastructure projects of the state and local governments.</p> <p><a href="#">Link</a></p>	2023-24	State and local governments entities

Overview	Proposed tabling	Agencies
<b>Tasmania</b>		
<p><b>Audit: Procurement in Local Government - Report 3</b></p> <p>Objective: This audit will assess whether procurement of goods and services by councils is being undertaken in accordance with the:</p> <ul style="list-style-type: none"> <li>→ Local Government Act 1993</li> <li>→ Local Government (General) Regulations 2015</li> <li>→ Council's Code for Tenders and Contracts</li> <li>→ Council's internal policies, procedures and manuals</li> </ul> <p><a href="#">Link</a></p>	2021-22	A selection of local councils
<p><b>Audit: Private works undertaken by councils</b></p> <p>Audit: This audit will assess processes relating to private works undertaken by councils to employees. This will include management oversight and approval processes, determination of amounts to be charged and payment arrangements for work performed.</p> <p><a href="#">Link</a></p>	2023-24	A selection of local councils
<b>Western Australia</b>		
<p><b>Audit: Funding for volunteer emergency and fire services (Joint)</b></p> <p>Objective: This audit is to assess if DFES and local government entities effectively administer funding for their volunteer emergency and fire services.</p> <p><a href="#">Link</a></p>	Second quarter 2022	<p>Department of Fire and Emergency Services (DFES)</p> <p>Local government entities.</p>

Overview	Proposed tabling	Agencies
<p><b>Audit: Information systems audit – General computer controls (Local)</b></p> <p>Objective: The objective of our general computer controls (GCCs) audits is to determine whether computer controls effectively support the confidentiality, integrity and availability of information systems across a sample of WA local government entities.</p> <p><a href="#">Link</a></p>	Second quarter 2022	Sample of WA local government entities
<p><b>Audit: 2020-21 financial audits of local government entities</b></p> <p>Objective: The 2020-21 financial year marked the final year of our 4-year transition to assuming responsibility for the annual financial audit of all 148 WA local government entities. This report will summarise the results of our 2020-21 financial audit cycle.</p> <p><a href="#">Link</a></p>	Second quarter 2022	148 WA local government entities.
<p><b>Audit: Local government infrastructure contributions (Local)</b></p> <p>Objective: This audit is to assess whether LG entities effectively manage infrastructure contributions to meet the needs of their communities.</p> <p><a href="#">Link</a></p>	First quarter of 2023	Local government entities

## Reports tabled in the last six months of potential interest

Overview	Tabling date	Agencies
<b>Australian National Audit Office</b>		
<p><b>Audit: Operation of Grants Hubs</b></p> <p>Objective: This audit will assess the design and implementation of the Streamlining Government Grants Administration (SGGA) Program in improving the effective and efficient delivery of grants administration.</p> <p><i>*This report will not include Local Councils, but its contents may directly apply to areas concerning Local Government operations.</i></p> <p><a href="#">Link</a></p>	31 March 2022	<p>Department of Finance</p> <p>Department of Industry, Science, Energy and Resources</p> <p>Department of Social Services</p>
<b>New South Wales</b>		
<p><b>Audit: Local government business and service continuity arrangements for natural disasters</b></p> <p>Objective: This audit examined the effectiveness of Bega Valley Shire Council and Snowy Valleys Council's approaches to business and service continuity arrangements for natural disasters.</p> <p><a href="#">Link</a></p>	17 February 2022	<p>Bega Valley Shire Council</p> <p>Snowy Valleys Council</p>
<p><b>Audit: Integrity of grant program administration</b></p> <p>Objective: This audit assessed the integrity of the assessment and approval processes for two NSW Government grant programs:</p> <ul style="list-style-type: none"> <li>Stronger Communities Fund Round 2 (tied grants round), which was administered by the former Office of Local Government (OLG) and provided \$252 million to newly amalgamated councils and other councils that had been subject to a merger proposal during 2017–18 and 2018–19.</li> <li>Regional Cultural Fund, which was administered by Create NSW (now within the Department of Premier and Cabinet) and awarded \$100 million for cultural projects in regional NSW.</li> </ul> <p><a href="#">Link</a></p>	8 February 2022	<p>Selected NSW Government Departments:</p> <ul style="list-style-type: none"> <li>Department of Planning and Environment</li> </ul> <p>Department of Premier and Cabinet</p>

Overview	Tabling date	Agencies
<b>Queensland</b>		
<p><b>Audit: Water 2021</b></p> <p>Objective: This audit summarised the financial audit results of six entities in Queensland’s water sector: Seqwater, SunWater, Queensland Urban Utilities, Unitywater, Gladstone Area Water Board and Mount Isa Water Board. The audit will focus on control testing on governance, monitoring and culture in the 2021 report.</p> <p><a href="#">Link</a></p>	10 November 2021	<p>Seqwater, SunWater, Gladstone Area Water Board, Mount Isa Water Board, Queensland Urban Utilities, Unitywater</p> <p>Local Councils who own water entities</p>
<b>South Australia</b>		
<p><b>Audit: Update to the annual report for the year ended 30 June 2021</b></p> <p>Objective: This report summarises the audit outcomes for the 104 agencies audited for 2020-21 that were not included in the annual report to Parliament in September 2021. The report gives particular focus on agencies with:</p> <ul style="list-style-type: none"> <li>• a modified Independent Auditor’s Report</li> <li>• significant matters raised through the audit</li> <li>• other matters that need to be brought to the attention of the Parliament and the SA Government</li> </ul> <p><a href="#">Link</a></p>	27 January 2022	104 agencies were in-scope
<p><b>Audit: Cloud computing in SA Government</b></p> <p>This report is not based on the results of an audit, as no testing was performed. We performed a high-level review of cloud computing at seven agencies to understand the level and maturity of their cloud computing governance processes. We also looked at the extent of services and data that these agencies have moved to a cloud computing environment, the type of cloud service models used and the associated costs.</p> <p><a href="#">Link</a></p>	25 October 2021	Seven agencies were in-scope

Overview	Tabling date	Agencies
<b>Tasmania</b>		
<p><b>Audit: Council general manager recruitment, appointment and performance assessment</b></p> <p>Objective: This audit examined and analysed the recruitment processes, contractual and remuneration arrangements and performance assessment for council general managers.</p> <p><a href="#">Link</a></p>	12 October 2021	A selection of local councils
<b>Western Australia</b>		
<p><b>Audit: Viable Cycling in the Perth Area</b></p> <p>Objective: This audit looked at what State entities had done in response to recommendations from a 2015 audit on the viability of cycling, and if State and LG entities were effectively working to facilitate cycling in the community.</p> <p><a href="#">Link</a></p>	9 December 2021	Department of Transport, Main Roads Western Australia, Road Safety Commission  Cities of Bayswater, Cockburn, Kalamunda and Perth.
<p><b>Audit: Cyber Security in Local Government</b></p> <p>Objective: This audit assessed if a sample of 15 local government entities manage cyber security risks and respond to cyber threats effectively.</p> <p><a href="#">Link</a></p>	24 November 2021	15 local government entities.
<p><b>Audit: Local Government COVID-19 Financial Hardship Support</b></p> <p>This audit assessed if local government entities provided effective financial hardship support to assist ratepayers impacted by COVID-19 response measures.</p> <p><a href="#">Link</a></p>	15 October 2021	City of Belmont, Shire of Northampton, City of Rockingham.

# Acronyms and abbreviations

Acronym	Term
DTF	Department of Treasury and Finance
DELWP	Department of Environment, Land, Water and Planning
DET	Department of Education and Training
DFFH	Department of Families, Fairness and Housing
DH	Department of Health
DJCS	Department of Justice and Community Safety
DJPR	Department of Jobs, Precincts and Regions
DoT	Department of Transport
DPC	Department of Premier and Cabinet
ANAO	Australian National Audit Office
NSWAO	New South Wales Audit Office
QAO	Queensland Audit Office
OAG	Office of Auditor General (WA)